

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s) : Hiroshi YAMAMOTO et al. Confirmation No.: 4666
Appln. No. : 10/530,330 Group Art Unit: 1794
Filed : April 5, 2005 Examiner: Gary D. HARRIS
For : SPINEL FERRIMAGNETIC PARTICALES AND MAGNETIC RECORDING MEDIUM

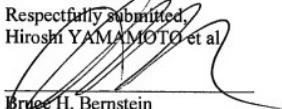
COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Commissioner for Patents
U.S. Patent and Trademark Office
Customer Service Window, Mail Stop Issue Fee
Randolph Building
401 Dulany Street
Alexandria, VA 22314

Sir:

In response to the Notice of Allowability, mailed by the U.S. Patent and Trademark Office on March 12, 2008 and to the Statement of Reasons for Allowance attached thereto, Applicants wish to clarify the record with respect to the basis for the patentability of claims in the present application. In this regard, while Applicants do not disagree with the Examiner's indication of allowability, Applicants submit that each of the claims in the present application recite a combination of features, and that the basis for patentability of each of these claims is based on the combination of features recited therein.

Should there be any questions, the Examiner is invited to contact the undersigned at the below-listed telephone number.

Respectfully submitted,
Hiroshi YAMAMOTO et al.

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June 6, 2008
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